

UK FRIENDS OF TZOHAR

England & Wales · Charity number 1157419

Details

Other names TZOHAR

Status Registered

Legal form Trust

Registered 2014-06-10

Register [View on the Charity Commission register](#)

Contact

Address 5 King Street
Salford
M7 4PU

Phone 01617927666

Email BERISH1@GMAIL.COM

Activities

Objects: 1 TO PROMOTE GENERAL CHARITABLE PURPOSES PRIMARILY BUT NOT EXCLUSIVELY FOR THE BENEFIT OF PEOPLE OF ISRAEL THROUGH:(I) THE ADVANCEMENT OF THE JEWISH RELIGION THROUGH FACILITATION OR ASSISTING IN THE PROVISION OF FACILITIES.(II) THE ADVANCEMENT OF EDUCATION OF JEWISH TEXTS, CULTURE AND HERITAGE 2 TO PROMOTE ANY OTHER EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES AS THE TRUSTEES SEE FIT, PROVIDED THAT THEY ARE REGARDED AS CHARITABLE BY THE LAW OF ENGLAND AND WALES.

Activities: 1. To promote general charitable purposes primarily but not exclusively for the benefit of people of Israel through: (I) The advancement of the Jewish religion through facilitation or assisting in the provision of facilities. (II) The advancement of education of Jewish texts, culture and heritage.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Israel
- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£100,110	£84,077	-	-
2023-12-31	£97,766	£113,998	-	-
2022-12-31	£142,959	£139,125	-	-
2021-12-31	£86,591	£73,689	-	-
2020-12-31	£40,462	£37,387	-	-

Trustees

Name	Role	Appointed
BERISH DRESDNER	Chair	2014-03-06
ISAAC FRIED		2014-03-06
SCHLAME STARK		2014-03-06

UK FRIENDS OF TZOHAR

England & Wales - Charity number 1157419

Accounts

UK Friends of Tzohar
Unaudited Financial Statements
31 December 2024

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

UK Friends of Tzohar

Financial Statements

Year ended 31 December 2024

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UK Friends of Tzohar

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name	UK Friends of Tzohar
Charity registration number	1157419
Principal office	5 King Street Salford M7 4PU
The trustees	Mr B Dresdner Mr I Fried Mr S Stark
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

UK Friends of Tzohar

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Structure, governance and management

UK Friends Of Tzohar is an unincorporated charity constituted under a trust deed dated 02 December 2011. It is a registered charity, and the charity number is 1157419.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mr B Dresdner on behalf of the trustees. All major decisions are taken collectively by the trustees, and all the trustees give of their time freely. The trustees are unpaid, and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies and procedures for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making. These risks are managed by the trustees researching potential beneficiaries before granting donations.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

UK Friends of Tzohar

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Objectives and activities

The objects of the charity are:

1. To promote general charitable purposes primarily but not exclusively for the benefit of people of Israel through: (i) The advancement of the Jewish religion through facilitation or assisting in the provision of facilities. (ii) The advancement of education of Jewish texts, culture and heritage.
2. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Grant making policy

The charity has established its grant making policy to achieve its objects for the public benefit. The charity invites applications for funding through contacting local philanthropists to contribute towards projects that both the trustees and the philanthropists feel are appropriate for the charity's objects.

The application of the funds by way of grants is to either institutions or individuals and is almost always to institutions.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter-term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

UK Friends of Tzohar

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Achievements and performance

The charity received £100,110 (2023: £97,766) in donations and grants during the year and £81,730 (2023: £111,144) was paid out by way of grants, charitable activities and support costs. These grants were made in line with the stated objects of the charity and were for educational or relief of poverty purposes.

The charity also had fundraising expenses of £2,347 (2023: £2,854) during the year.

The charity has low governance costs comprising professional fees.

All other office costs are borne by a local benefactor, and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

Grants over £1,000 made during the year to institutions are as detailed in the accounts.

There were no material fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was a net income and net movement in funds for the year amounting to £16,033 (2023: (£16,232)).

Financial review

Reserves policy

The unrestricted fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve roughly equal to the net current assets of the charity.

The trustees are delighted to have made valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

The free reserves of the charity being the net current assets stand at £18,798 (2023: £2,765), all of which are unrestricted.

Total funds held by the charity at the year-end were £18,798 (2023: £2,765), all of which are unrestricted.

The trustees' annual report was approved on 17 November 2025 and signed on behalf of the board of trustees by:

Mr B Dresdner

Trustee

UK Friends of Tzohar

Independent Examiner's Report to the Trustees of UK Friends of Tzohar

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of UK Friends of Tzohar ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

17 November 2025

UK Friends of Tzohar

Statement of Financial Activities

Year ended 31 December 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	<u>100,110</u>	<u>100,110</u>	<u>97,766</u>
Total income		<u>100,110</u>	<u>100,110</u>	<u>97,766</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	5	<u>2,347</u>	<u>2,347</u>	<u>2,854</u>
Expenditure on charitable activities	6,7	<u>81,730</u>	<u>81,730</u>	<u>111,144</u>
Total expenditure		<u>84,077</u>	<u>84,077</u>	<u>113,998</u>
Net income/(expenditure) and net movement in funds		<u>16,033</u>	<u>16,033</u>	<u>(16,232)</u>
Reconciliation of funds				
Total funds brought forward		<u>2,765</u>	<u>2,765</u>	<u>18,997</u>
Total funds carried forward		<u>18,798</u>	<u>18,798</u>	<u>2,765</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

UK Friends of Tzohar

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		19,458	4,279
Creditors: amounts falling due within one year	13	<u>660</u>	<u>1,514</u>
Net current assets		<u>18,798</u>	<u>2,765</u>
Total assets less current liabilities		<u>18,798</u>	<u>2,765</u>
Net assets		<u>18,798</u>	<u>2,765</u>
Funds of the charity			
Unrestricted funds		<u>18,798</u>	<u>2,765</u>
Total charity funds	14	<u>18,798</u>	<u>2,765</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 November 2025, and are signed on behalf of the board by:

Mr B Dresdner
Trustee

The notes on pages 8 to 13 form part of these financial statements.

UK Friends of Tzohar

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 5 King Street, Salford, M7 4PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	100,110	100,110	97,766	97,766

5. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising activity	2,347	2,347	2,854	2,854

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable Grants	76,767	76,767	73,260	73,260
Youth Activities & Support	1,899	1,899	35,944	35,944
Support costs	3,064	3,064	1,940	1,940
	<u>81,730</u>	<u>81,730</u>	<u>111,144</u>	<u>111,144</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable Grants	–	76,767	2,404	79,171	74,540
Youth Activities & Support	1,899	–	–	1,899	35,944
Governance costs	–	–	660	660	660
	<u>1,899</u>	<u>76,767</u>	<u>3,064</u>	<u>81,730</u>	<u>111,144</u>

8. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
General office	2,404	2,404	1,280
Governance costs	660	660	660
	<u>3,064</u>	<u>3,064</u>	<u>1,940</u>

9. Analysis of grants

	2024 £	2023 £
Grants to institutions		
Chabira	2,000	–
Grants under £1000	700	–
Tikve Lechaim	72,867	67,265
T T T	–	2,500
Yagdil Torah	1,200	3,495
	<u>76,767</u>	<u>73,260</u>
Total grants	<u>76,767</u>	<u>73,260</u>

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	660	660

11. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	660	1,514

14. Analysis of charitable funds

Unrestricted funds

	At 01 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
General funds	2,765	100,110	(84,077)	18,798

	At 01 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
General funds	18,997	97,766	(113,998)	2,765

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	19,458	19,458
Creditors less than 1 year	(660)	(660)
Net assets	<u>18,798</u>	<u>18,798</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	4,279	4,279
Creditors less than 1 year	(1,514)	(1,514)
Net assets	<u>2,765</u>	<u>2,765</u>

16. Taxation

UK Friends of Tzohar is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

UK FRIENDS OF TZOHAR

England & Wales - Charity number 1157419

Accounts

UK Friends of Tzohar
Unaudited Financial Statements
31 December 2023

HAFFNER HOFF LTD

Accountants
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UK Friends of Tzohar

Financial Statements

Year ended 31 December 2023

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UK Friends of Tzohar

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	UK Friends of Tzohar
Charity registration number	1157419
Principal office	5 King Street Salford M7 4PU
The trustees	Mr B Dresdner Mr I Fried Mr S Stark
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

UK Friends of Tzohar

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Structure, governance and management

UK Friends Of Tzohar is an unincorporated charity constituted under a trust deed dated 02 December 2011. It is a registered charity and the charity number is 1157419.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mr B Dresdner on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies and procedures for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making. These risks are managed by the trustees researching potential beneficiaries before granting donations.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

UK Friends of Tzohar

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Objectives and activities

The objects of the charity are:

1. To promote general charitable purposes primarily but not exclusively for the benefit of people of Israel through: (i) The advancement of the Jewish religion through facilitation or assisting in the provision of facilities. (ii) The advancement of education of Jewish texts, culture and heritage.
2. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Grant making policy

The charity has established its grant making policy to achieve its objects for the public benefit. The charity invites applications for funding through contacting local philanthropists to contribute towards projects that both the trustees and the philanthropists feel are appropriate for the charities objects.

The application of the funds by way of grants is to either institutions or individuals and is almost always to institutions.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

UK Friends of Tzohar

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance

The charity received £97,766 in donations and grants during the year and £111,144 was paid out by way of grants, charitable activities and support costs. These grants were made in line with the stated objects of the charity and were for educational or relief of poverty purposes.

The charity also had fundraising expenses of £2,854 during the year.

The charity has low governance costs comprising professional fees.

All other office costs are borne by a local benefactor and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

Grants over £1,000 made during the year to institutions are as detailed in the accounts.

There were no material fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was a net expenditure and net movement in funds for the year amounting to £16,232.

Financial review

Reserves policy

The unrestricted fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve roughly equal to the net current assets of the charity.

The trustees are delighted to have made valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

The free reserves of the charity being the net current assets stand at £2,765, all of which are unrestricted.

The trustees' annual report was approved on 16 October 2024 and signed on behalf of the board of trustees by:

Mr B Dresdner
Trustee

UK Friends of Tzohar

Independent Examiner's Report to the Trustees of UK Friends of Tzohar

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of UK Friends of Tzohar ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

16 October 2024

UK Friends of Tzohar

Statement of Financial Activities

Year ended 31 December 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	97,766	97,766	142,959
Total income		<u>97,766</u>	<u>97,766</u>	<u>142,959</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	5	2,854	2,854	10,513
Expenditure on charitable activities	6,7	111,144	111,144	128,612
Total expenditure		<u>113,998</u>	<u>113,998</u>	<u>139,125</u>
Net (expenditure)/income and net movement in funds		<u>(16,232)</u>	<u>(16,232)</u>	<u>3,834</u>
Reconciliation of funds				
Total funds brought forward		18,997	18,997	15,163
Total funds carried forward		<u>2,765</u>	<u>2,765</u>	<u>18,997</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

UK Friends of Tzohar

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Current assets			
Debtors	13	–	2,282
Cash at bank and in hand		4,279	17,969
		<u>4,279</u>	<u>20,251</u>
Creditors: amounts falling due within one year	14	1,514	1,254
Net current assets		<u>2,765</u>	<u>18,997</u>
Total assets less current liabilities		<u>2,765</u>	<u>18,997</u>
Net assets		<u>2,765</u>	<u>18,997</u>
Funds of the charity			
Unrestricted funds		2,765	18,997
Total charity funds	15	<u>2,765</u>	<u>18,997</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 October 2024, and are signed on behalf of the board by:

Mr B Dresdner
Trustee

The notes on pages 8 to 13 form part of these financial statements.

UK Friends of Tzohar

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 5 King Street, Salford, M7 4PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	97,766	–	97,766
Grants			
Grants receivable	–	–	–
	<u>97,766</u>	<u>–</u>	<u>97,766</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	122,979	–	122,979

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable	–	19,980	19,980
	<u>122,979</u>	<u>19,980</u>	<u>142,959</u>

5. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising activity	<u>2,854</u>	<u>2,854</u>	<u>10,513</u>	<u>10,513</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable Grants	73,260	–	73,260
Youth Activities & Support	35,944	–	35,944
Support costs	1,940	–	1,940
	<u>111,144</u>	<u>–</u>	<u>111,144</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable Grants	104,748	–	104,748
Youth Activities & Support	3,074	19,980	23,054
Support costs	810	–	810
	<u>108,632</u>	<u>19,980</u>	<u>128,612</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable Grants	–	73,260	1,280	74,540	104,898
Youth Activities & Support	35,944	–	–	35,944	23,054
Governance costs	–	–	660	660	660
	<u>35,944</u>	<u>73,260</u>	<u>1,940</u>	<u>111,144</u>	<u>128,612</u>

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
General office	1,280	1,280	150
Governance costs	660	660	660
	<u>1,940</u>	<u>1,940</u>	<u>810</u>

9. Analysis of grants

	2023 £	2022 £
Grants to institutions		
Tikve Lechaim	67,265	104,748
T T T	2,500	–
Yagdil Torah	3,495	–
	<u>73,260</u>	<u>104,748</u>
Total grants	<u>73,260</u>	<u>104,748</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>660</u>	<u>660</u>

11. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Debtors

	2023 £	2022 £
Other debtors	<u>–</u>	<u>2,282</u>

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>1,514</u>	<u>1,254</u>

15. Analysis of charitable funds

Unrestricted funds

	At 01 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
General funds	<u>18,997</u>	<u>97,766</u>	<u>(113,998)</u>	<u>2,765</u>

	At 01 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	<u>15,163</u>	<u>122,979</u>	<u>(119,145)</u>	<u>18,997</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	4,279	4,279
Creditors less than 1 year	<u>(1,514)</u>	<u>(1,514)</u>
Net assets	<u>2,765</u>	<u>2,765</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	20,251	20,251
Creditors less than 1 year	<u>(1,254)</u>	<u>(1,254)</u>
Net assets	<u>18,997</u>	<u>18,997</u>

17. Taxation

UK Friends of Tzohar is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

UK FRIENDS OF TZOHAR

England & Wales - Charity number 1157419

Accounts

UK Friends of Tzohar
Unaudited Financial Statements
31 December 2022

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

UK Friends of Tzohar

Financial Statements

Year ended 31 December 2022

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Notes to the financial statements	8

UK Friends of Tzohar

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	UK Friends of Tzohar
Charity registration number	1157419
Principal office	5 King Street Salford M7 4PU
The trustees	Mr B Dresdner Mr I Fried Mr S Stark
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

UK Friends of Tzohar

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Structure, governance and management

UK Friends Of Tzohar is an unincorporated charity constituted under a trust deed dated 02 December 2011. It is a registered charity and the charity number is 1157419.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mr B Dresdner on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies and procedures for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making. These risks are managed by the trustees researching potential beneficiaries before granting donations.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

UK Friends of Tzohar

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

The objects of the charity are:

1. To promote general charitable purposes primarily but not exclusively for the benefit of people of Israel through: (i) The advancement of the Jewish religion through facilitation or assisting in the provision of facilities. (ii) The advancement of education of Jewish texts, culture and heritage.
2. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Grant making policy

The charity has established its grant making policy to achieve its objects for the public benefit. The charity invites applications for funding through contacting local philanthropists to contribute towards projects that both the trustees and the philanthropists feel are appropriate for the charities objects.

The application of the funds by way of grants is to either institutions or individuals and is almost always to institutions.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

UK Friends of Tzohar

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Achievements and performance

The charity received £142,959 in donations and grants during the year and £128,612 was paid out by way of grants, charitable activities and support costs. These grants were made in line with the stated objects of the charity and were for educational or relief of poverty purposes.

The charity also had fundraising expenses of £10,513 during the year.

The charity has low governance costs comprising professional fees.

All other office costs are borne by a local benefactor and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

Grants over £1,000 made during the year to institutions are as detailed in the accounts.

There were no material fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was a net gain and net movement in funds for the year amounting to £3,834.

Financial review

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve roughly equal to the net current assets of the charity.

The trustees are delighted to have made valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

The free reserves of the charity being the net current assets stand at £18,997, all of which are unrestricted.

The trustees' annual report was approved on 31 October 2023 and signed on behalf of the board of trustees by:

Mr B Dresdner
Trustee

UK Friends of Tzohar

Independent Examiner's Report to the Trustees of UK Friends of Tzohar

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of UK Friends of Tzohar ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

31 October 2023

UK Friends of Tzohar

Statement of Financial Activities

Year ended 31 December 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	122,979	19,980	142,959	86,591
Total income		<u>122,979</u>	<u>19,980</u>	<u>142,959</u>	<u>86,591</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	5	10,513	–	10,513	4,808
Expenditure on charitable activities	6,7	108,632	19,980	128,612	68,881
Total expenditure		<u>119,145</u>	<u>19,980</u>	<u>139,125</u>	<u>73,689</u>
Net income and net movement in funds		<u>3,834</u>	<u>–</u>	<u>3,834</u>	<u>12,902</u>
Reconciliation of funds					
Total funds brought forward		15,163	–	15,163	2,261
Total funds carried forward		<u>18,997</u>	<u>–</u>	<u>18,997</u>	<u>15,163</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

UK Friends of Tzohar

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Current assets			
Debtors	13	2,282	–
Cash at bank and in hand		17,969	15,757
		<u>20,251</u>	<u>15,757</u>
Creditors: amounts falling due within one year	14	1,254	594
Net current assets		<u>18,997</u>	<u>15,163</u>
Total assets less current liabilities		<u>18,997</u>	<u>15,163</u>
Net assets		<u>18,997</u>	<u>15,163</u>
Funds of the charity			
Unrestricted funds		18,997	15,163
Total charity funds	15	<u>18,997</u>	<u>15,163</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2023, and are signed on behalf of the board by:

Mr B Dresdner
Trustee

The notes on pages 8 to 14 form part of these financial statements.

UK Friends of Tzohar

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 5 King Street, Salford, M7 4PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	122,979	–	122,979
Grants			
Grants receivable	–	19,980	19,980
	<u>122,979</u>	<u>19,980</u>	<u>142,959</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	86,591	–	86,591

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants receivable	—	—	—
	<u>86,591</u>	<u>—</u>	<u>86,591</u>

5. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising activity	<u>10,513</u>	<u>10,513</u>	<u>4,808</u>	<u>4,808</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable Grants	104,748	—	104,748
Youth Activities & Support	3,074	19,980	23,054
Support costs	810	—	810
	<u>108,632</u>	<u>19,980</u>	<u>128,612</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable Grants	68,264	—	68,264
Youth Activities & Support	—	—	—
Support costs	617	—	617
	<u>68,881</u>	<u>—</u>	<u>68,881</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable Grants	—	104,748	150	104,898	68,288
Youth Activities & Support	23,054	—	—	23,054	—
Governance costs	—	—	660	660	593
	<u>23,054</u>	<u>104,748</u>	<u>810</u>	<u>128,612</u>	<u>68,881</u>

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

8. Analysis of support costs

	Analysis of support costs	Total 2022	Total 2021
	£	£	£
General office	150	150	24
Governance costs	660	660	594
	<u>810</u>	<u>810</u>	<u>618</u>

9. Analysis of grants

	2022	2021
	£	£
Grants to institutions		
Tikve Lechaim	104,748	66,593
Yagdil Torah	–	1,200
	<u>104,748</u>	<u>67,793</u>
Total grants	<u>104,748</u>	<u>67,793</u>

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>660</u>	<u>594</u>

11. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Debtors

	2022	2021
	£	£
Other debtors	<u>2,282</u>	<u>–</u>

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>1,254</u>	<u>594</u>

15. Analysis of charitable funds

Unrestricted funds

	At 01 Jan 2022	Income £	Expenditure £	At 31 Dec 2022 £
General funds	<u>15,163</u>	<u>122,979</u>	<u>(119,145)</u>	<u>18,997</u>

	At 01 Jan 2021	Income £	Expenditure £	At 31 Dec 2021 £
General funds	<u>2,261</u>	<u>86,591</u>	<u>(73,689)</u>	<u>15,163</u>

Restricted funds

	At 01 Jan 2022	Income £	Expenditure £	At 31 Dec 2022 £
Restricted fund - grants receivable	<u>–</u>	<u>19,980</u>	<u>(19,980)</u>	<u>–</u>

	At 01 Jan 2021	Income £	Expenditure £	At 31 Dec 2021 £
Restricted fund - grants receivable	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

UK Friends of Tzohar

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	20,251	20,251
Creditors less than 1 year	(1,254)	(1,254)
Net assets	<u>18,997</u>	<u>18,997</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	15,757	15,757
Creditors less than 1 year	(594)	(594)
Net assets	<u>15,163</u>	<u>15,163</u>

17. Taxation

UK Friends of Tzohar is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

UK FRIENDS OF TZOHAR

England & Wales - Charity number 1157419

Accounts

UK Friends Of Tzohar

Report and Financial Statements

**Year Ended
31 December 2021**

Charity Number 1157419
England and Wales

**Haffner Hoff Ltd
2nd Floor - Parkgates
Bury New Road
Prestwich, Manchester
M25 0TL**

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2021

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UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
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For year ended 31st December 2021

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CHARITY INFORMATION

Trustees

Mr Berish Dresdner

Mr Isaac Fried

Mr Schlame Stark

Administration Address

5 King Street

Salford

M7 4PU

Charity Number

1157419

Bankers

NatWest Bank Plc

Cheetham Hill,

Manchester Branch

64 Bury Old Road

Manchester

M8 5NW

Chartered Accountants & Independent Examiners

Haffner Hoff Ltd

2nd Floor – Parkgates

Bury New Road

Prestwich

Manchester

M25 0TL

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2021
Report of the Trustees

Page 3

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in December 2005 in preparing the financial statements.

Legal Status

The Charity is constituted by a trust deed dated 2nd December 2011, which has not been amended and is a Registered Charity.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the Charity.

Charitable Objects

The Charity's objects are:

1. To promote general charitable purposes primarily but not exclusively for the benefit of people of Israel through: (I) The advancement of the Jewish religion through facilitation or assisting in the provision of facilities. (II) The advancement of education of Jewish texts, culture and heritage.
2. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales

It is envisaged that similar progress will ensue in the following year.

Trustees

The Trustees in office throughout the year were Mr Berish Dresdner, Mr Isaac Friend and Mr Schlame Stark. No trustee or any person connected with them received any remuneration during the year.

Management and Investment

The charity is managed by a committee of the trustees. The trustees have investment powers to invest the charity's assets as they see fit in the furtherance of the charity's objectives.

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

UK FRIENDS OF TZO HAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2021

Report of the Trustees (continued)

Going concern

There are no material uncertainties about the charity's ability to continue.

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and apply them consistently.
- b. Make judgments and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board of Trustees are set out on Page 2.

Approved by the Trustees on...../...../.....

Trustee

Mr Berish Dresdner

Independent Examiner's Report to the Trustees

We report on the financial statements of UK Friends of Tzohar for the year ended 31 December 2021.

Respective Responsibilities of Governors and Examiner

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

It is our responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 of the 2011 Act; and
- State whether particular matters have come to our attention;
- Consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

This report has been prepared for and only for the trustees as a body in accordance with paragraph 31 of the Charities (Accounts and Reports) Regulations 2008 made under the Charities Act 2011 and for no other purpose. We do not, in making this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, save where expressly agreed by our prior consent in writing.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the charity's trustees, as Governors, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and the report is limited to those matters set out in the statement below. Consequently, we do not express an audit opinion on the view given by the accounts.

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2021

Independent Examiner's Report to the Trustees (continued)

In connection with our examination, no matter has come to our attention:

- (a) Which gives us reasonable cause to believe that, in any material respect, the requirements
- To keep accounting record in accordance with section 145 of the 2011 Act; and
 - To prepare financial statements which accords with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (b) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

M Black FCCA

Haffner Hoff Ltd
Chartered Accountants &
Registered Auditors
2nd Floor Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Date...../...../.....

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2021

		<u>2021</u>	<u>2020</u>
		<u>£</u>	<u>£</u>
Current Assets			
Cash at bank and in hand		15,757	2,801
		15,757	2,801
Net Current Assets		15,757	2,801
Total Assets Less Current Liabilities		15,757	2,801
Creditors: Amounts falling due within one year	6	(594)	(540)
Net Assets		15,163	2,261
Unrestricted Funds	7	15,163	2,261
Total Funds		15,163	2,261

Approved by the Trustees and signed on behalf of them

Statement of Financial Position
at 31 December 2021

Trustee
Mr Berish Dresdner

_____/_____/_____
_____/_____/_____

The notes on pages 9 and 10 form part of these accounts.

Notes to the Accounts

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2006, and the Financial Reporting Standard for Smaller Entities (effective January 2007), and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practice (Issued December 2005).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustee.

Resources Expended

Resources expended are accounted for on an accruals basis.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

2021

£

2) Incoming Resources

Donations Received

86,591

3) Analysis of Total Resources Expended

Charitable Activities

*Cost of Activities In Furtherance
of the Charity's Objects*

Grants and Donations Paid

67,793

Sundry expenses

470

Fundraising Expenses

4,808

Professional fees

24

73,095

4) Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	594	540
	<u>594</u>	<u>540</u>

Staff costs

The total staff costs and employee benefits for the reporting year are analysed as follows:

	2021	2020
	£	£
Wages and salaries	Nil	Nil
	<u>Nil</u>	<u>Nil</u>

The average head count of employees during the year was 0 (2020: 0).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2021

Notes to the Accounts (continued)

5) Taxation

The Charitable Company is exempt from taxation on its charitable activities.

2021
£

6) Creditors: Amounts falling due
within one year

Accruals

594

7) Accumulated Funds

Unrestricted

Balance Brought Forward **2,261**

Net Surplus for the Year **12,902**

Balance Carried Forward **15,163**

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2021

UK FRIENDS OF TZOHAR

England & Wales - Charity number 1157419

Accounts

UK Friends Of Tzohar

Report and Financial Statements

**Year Ended
31 December 2020**

Charity Number 1157419
England and Wales

**Haffner Hoff Ltd
2nd Floor - Parkgates
Bury New Road
Prestwich, Manchester
M25 0TL**

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
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Charity Commission Number 1157419
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For year ended 31st December 2020

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CHARITY INFORMATION

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Mr Isaac Fried

Mr Schlame Stark

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Salford

M7 4PU

Charity Number

1157419

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Manchester Branch

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M8 5NW

Chartered Accountants & Independent Examiners

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2nd Floor – Parkgates

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Prestwich

Manchester

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UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2020
Report of the Trustees

Page 3

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It is envisaged that similar progress will ensue in the following year.

Trustees

The Trustees in office throughout the year were Mr Berish Dresdner, Mr Isaac Friend and Mr Schlame Stark. No trustee or any person connected with them received any remuneration during the year.

Management and Investment

The charity is managed by a committee of the trustees. The trustees have investment powers to invest the charity's assets as they see fit in the furtherance of the charity's objectives.

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UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2020

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Report of the Trustees (continued)

Going concern

There are no material uncertainties about the charity's ability to continue.

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

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The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

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Board Of Trustees

The members of the Board of Trustees are set out on Page 2.

Approved by the Trustees on...../...../.....

Trustee

Mr Berish Dresdner

Independent Examiner's Report to the Trustees

We report on the financial statements of UK Friends of Tzohar for the year ended 31 December 2020.

Respective Responsibilities of Governors and Examiner

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 of the 2011 Act; and
- State whether particular matters have come to our attention;
- Consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

This report has been prepared for and only for the trustees as a body in accordance with paragraph 31 of the Charities (Accounts and Reports) Regulations 2008 made under the Charities Act 2011 and for no other purpose. We do not, in making this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, save where expressly agreed by our prior consent in writing.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the charity's trustees, as Governors, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and the report is limited to those matters set out in the statement below. Consequently, we do not express an audit opinion on the view given by the accounts.

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2020

Independent Examiner's Report to the Trustees (continued)

In connection with our examination, no matter has come to our attention:

- (a) Which gives us reasonable cause to believe that, in any material respect, the requirements
- To keep accounting record in accordance with section 145 of the 2011 Act; and
 - To prepare financial statements which accords with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (b) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

M Black FCCA

Haffner Hoff Ltd
Chartered Accountants &
Registered Auditors
2nd Floor Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Date...../...../.....

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2020

Statement of Financial Activities
(including income and expenditure account)

<u>Incoming Resources</u>		<u>2020</u>	<u>2019</u>
		<u>£</u>	<u>£</u>
Donations Received	2	40,462	37,202
<u>Charitable Expenditure</u>			
Cost of Activities in Furtherance of the Charity's Objects	3	36,847	37,176
Governance costs	4	540	504
		<u>37,387</u>	<u>37,680</u>
Surplus/Deficit for the year		3,075	(478)

The notes on pages 9 and 10 form part of these accounts.

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2020

		<u>2020</u>	<u>2019</u>
		<u>£</u>	<u>£</u>
Current Assets			
Cash at bank and in hand		2,801	194
		2,801	194
Net Current Assets		2,801	194
Total Assets Less Current Liabilities		2,801	194
Creditors: Amounts falling due within one year	6	(540)	(1,008)
Net Assets		2,261	(814)
Unrestricted Funds	7	2,261	(814)
Total Funds		2,261	(814)

Approved by the Trustees and signed on behalf of them

Statement of Financial Position
at 31 December 2020

Trustee
Mr Berish Dresdner

_____/_____/_____
_____/_____/_____

The notes on pages 9 and 10 form part of these accounts.

UK FRIENDS OF TZO HAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2020

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Notes to the Accounts

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2006, and the Financial Reporting Standard for Smaller Entities (effective January 2007), and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practice (Issued December 2005).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustee.

Resources Expended

Resources expended are accounted for on an accruals basis.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

2020

£

2) Incoming Resources

Donations Received	40,462
--------------------	--------

3) Analysis of Total Resources Expended

Charitable Activities

*Cost of Activities In Furtherance
of the Charity's Objects*

Grants and Donations Paid	35,798
Sundry expenses	321
Fundraising Expenses	80
Professional fees	648
	36,847

4) Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	504
	540	504

Staff costs

The total staff costs and employee benefits for the reporting year are analysed as follows:

	2020	2019
	£	£
Wages and salaries	Nil	Nil
	Nil	Nil

The average head count of employees during the year was 0 (2019: 0).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2020

Notes to the Accounts (continued)

5) Taxation

The Charitable Company is exempt from taxation on its charitable activities.

2020
£

6) Creditors: Amounts falling due within one year

Accruals

540

7) Accumulated Funds

Unrestricted

Balance Brought Forward (814)

Net Surplus for the Year 3,075

Balance Carried Forward 2,261

UK FRIENDS OF TZOHAR
Charity Commission Number 1157419
Financial Statements
For year ended 31st December 2020